

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-10662-2024

Date of Decision:08.05.2024

Gurkirpal Singh

...Petitioner

vs.

The Commissioner, Municipal Corporation and ors.

...Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Ms. Supriya Garg, Advocate
for the petitioner.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. The petitioner by way of the present petition assails the action of the respondents in not entertaining the appeal on account of non-payment of predeposit.

2. We find that Section 147 of the Punjab Municipal Act, 1976 as extended to U.T. Chanidgarh provides as under:-

147. Conditions of right to appeal- No appeal shall be entertained under Section 146, unless-

(a) the appeal is, in the case of tax on lands and buildings, brought within thirty days next after the date of authentication of the assessment list under Section 101 (exclusive of the time requisite for obtaining a copy of the relevant entries therein), or, as the case may be, within thirty days of the date on which an amendment is finally made under Section 103, and in the case of any other tax,



within thirty days next after the date of the receipt of the notice of assessment or of alteration of assessment or, if no notice has been given, within thirty days after the date of service of the first notice of demand in respect thereof :

Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this section if the appellate satisfies the appellanauthority that he had sufficient cause for not preferring the appeal within that period ;

(b) the amount, if any, in dispute in the appeal has been deposited by the appellant in the office of the Corporation.”

3. The respondents have already informed the petitioner, vide letter dated 05.04.2024 to deposit the amount and details of the outstanding dues have also been calculated and conveyed to the petitioner, which comes to Rs.4,82,570/-.

4. Learned counsel submits that initially the notice only mentioned an amount of Rs.3,23,783/-.

5. We find that Annexure P-8 which demands a sum of Rs.4,82,570/- takes into consideration the amount due up to 2024-25, whereas the earlier one was only up to 2020-21, as is apparent from the calculation sheet (Annexure P-3).

6. Thus, we find that the total amount which was up to 2024-25, would be required to be examined in appeal and, therefore, in terms of condition under Section 147 of the Act, the pre deposit of the amount so disputed shall have to be paid.



7. We do not find any reason to interfere in the impugned order.
The writ petition is dismissed.
8. However, it is made clear that depositing of the amount shall not in any manner be considered as an acceptance of the amount demanded and the appeal shall be decided independently.

(SANJEEV PRAKASH SHARMA)
JUDGE

May 08, 2024
G Arora

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/reasoned : Yes
Whether reportable : Yes